

Hearing Date: 04/20/07
Time: 10:00 a.m.

LAW OFFICES OF MAX J. NEWMAN, P.C.
Counsel for Sumitomo Wiring Systems (U.S.A.), Inc.
3000 Middlebury Ln.
Bloomfield Hills, MI 48301
(248) 835-4746
Max J. Newman (Mich. Bar. #P51483)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re

DELPHI CORPORATION, et al.,

Debtors.

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Case No. 05-44481(RDD)
(Jointly Administered)

Chapter 11

**SUMITOMO WIRING SYSTEMS (U.S.A.), INC.'S RESPONSE TO
DEBTORS' ELEVENTH OMNIBUS OBJECTION (SUBSTANTIVE)
PURSUANT TO 11 U.S.C §502(b) AND FED. R. BANKR. P. 3007 TO
CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS (B)
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS,
(C) UNTIMELY CLAIMS, AND (D) CLAIMS SUBJECT TO MODIFICATION
(CLAIM NO. 2111)**

Sumitomo Wiring Systems (U.S.A.), Inc. ("SWS") states:

1. SWS filed its Proof of Claim, number 2111, on or about February 24, 2006. A copy of the Proof of Claim is attached to this Response.
2. Basis for claim: SWS' claim is for product supplied to the Debtor, Delphi Automotive Systems, LLC ("Delphi") from August 2, 2005 to September 15, 2005.
3. Delphi filed its objection to Claim 2111 as part of the 11th Omnibus Objection on March 16, 2007.
4. Delphi seeks to reduce Claim 2111 from \$92,057.65 to \$58,634.22.
5. On March 23, 2007, SWS contacted Delphi's counsel and has requested additional information on the basis for the objection to SWS' claim.

6. Although Delphi's counsel was cooperative, at this time SWS has not received any additional information on the basis for the objection to its claim.

7. SWS asserts that the claim should be allowed because it accurately reflects goods actually shipped to Delphi prior to Delphi's Chapter 11 case. SWS has not received payment for the amounts set forth in Proof of Claim 2111.

8. The Proof of Claim includes SWS' summary of invoices. Further invoices and shipping documents may be obtained from counsel.

9. Address for responses: Law Offices of Max J. Newman, P.C., attn: Max J. Newman, 3000 Middlebury Ln., Bloomfield Hills, MI 48301, (248) 835-4746, mnewman6025@earthlink.net.

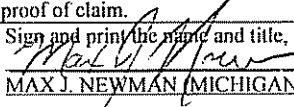
WHEREFORE SWS requests that the Court allow Claim 2111 in the full amount, \$92,057.65, and grant such other relief as is just and equitable to SWS.

Dated: Bloomfield Hills, MI
April 12, 2007

LAW OFFICES OF MAX J. NEWMAN, P.C.
Counsel for Sumitomo Wiring Systems (U.S.A.), Inc.

/s/ Max J. Newman
By: Max J. Newman (Mich. Bar. #P51483)

3000 Middlebury Ln.
Bloomfield Hills, MI 48301
(248) 835-4746
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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor Delphi Automotive Systems LLC		Case Number: 05-44640-rdd
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Sumitomo Wiring Systems (U.S.A.), Inc.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: c/o Max J. Newman, Esq. Schafer and Weiner, PLLC Attorneys for Sumitomo Wiring Systems (U.S.A.), Inc. 40950 Woodward Ave., Ste. 100 Bloomfield Hills, MI 48304 Telephone number: 248-540-3340		
Account or other number by which creditor identifies debtor: Delphi Corporation		Check here if this claim <input type="checkbox"/> replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: 8/2/05-9/15/05		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time the case filed. See reverse side for important explanations.		
Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		6. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations—11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000), earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5) <input type="checkbox"/> Up to \$2,225 of deposits toward purchase, lease, or rental of property of services for personal, family, or household use - 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1) - reclamation claim
Unsecured Nonpriority Claim: \$92,057.65 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
5. Total Amount of Claim at Time Case Filed: \$ 92,057.65 *--see attached summary sheet (Unsecured) (Secured) (Priority) (Total) <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		\$92,057.65
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim		This space for court use only
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Dated-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date Feb. 20, 2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach a copy of power of attorney, if any):  MAX J. NEWMAN (MICHIGAN BAR NUMBER P51483)	

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

--- DEFINITIONS ---

Debtor	Secured Claim	Unsecured Claim
The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.	A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.	If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.
Creditor A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.	Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also <i>Unsecured Claim</i> .)	Unsecured Priority Claim Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as <i>Unsecured Nonpriority Claims</i> .
Proof of Claim A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.		

Items to be completed in Proof of Claim form (if not already filled in)

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the debt was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Total Amount of Claim at Time Case Filed:

Fill in the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5. Secured Claim

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

6. Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

7. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

8. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

Invoice Number	Invoice Date	Due Date	Reference Number	Invoice Tot	Paid Total	Unpaid total
125919	8/2/2005	16-Sep-05	PEDP5840073	16234.80	0.00	16234.80
137643	8/25/2005	24-Oct-05	PEDP4840121	201.60	0.00	201.60
137704	8/26/2005	10-Oct-05	PEDP4840121	287.50	0.00	287.50
137705	8/26/2005	10-Oct-05	PEDP4840121	2492.50	0.00	2492.50
137706	8/26/2005	25-Oct-05	PEDP4840121	201.60	0.00	201.60
137707	8/26/2005	10-Oct-05	PEDP4840121	190.00	0.00	190.00
137708	8/26/2005	10-Oct-05	PEDP4840121	308.75	0.00	308.75
137709	8/26/2005	25-Oct-05	PEDP4840121	1625.00	0.00	1625.00
137865	8/29/2005	13-Oct-05	PEDP4840121	138.75	0.00	138.75
137866	8/29/2005	13-Oct-05	PEDP4840121	1729.40	0.00	1729.40
137867	8/29/2005	28-Oct-05	PEDP4840121	1625.00	0.00	1625.00
137868	8/29/2005	28-Oct-05	PEDP4840121	201.60	0.00	201.60
137869	8/29/2005	13-Oct-05	PEDP4840121	137.50	0.00	137.50
137870	8/29/2005	13-Oct-05	PEDP4840121	425.00	0.00	425.00
137934	8/30/2005	14-Oct-05	PEDP4840121	488.75	0.00	488.75
137935	8/30/2005	14-Oct-05	PEDP4840121	380.00	0.00	380.00
137948	8/31/2005	15-Oct-05	PEDP4840121	554.00	0.00	554.00
137985	8/31/2005	30-Oct-05	PEDP4840121	1189.50	0.00	1189.50
137986	8/31/2005	30-Oct-05	PEDP4840121	1625.00	0.00	1625.00
137987	8/31/2005	15-Oct-05	PEDP4840121	6104.80	0.00	6104.80
137988	8/31/2005	15-Oct-05	PEDP4840121	380.00	0.00	380.00
137989	8/31/2005	15-Oct-05	PEDP4840121	636.25	0.00	636.25
138082	9/1/2005	16-Oct-05	PEDP5840121	138.75	0.00	138.75
138083	9/1/2005	16-Oct-05	PEDP5840121	320.00	0.00	320.00
138160	9/2/2005	17-Oct-05	PEDP5840121	190.00	0.00	190.00
138161	9/2/2005	17-Oct-05	PEDP5840121	2289.30	0.00	2289.30
138162	9/2/2005	17-Oct-05	PEDP5840121	174.00	0.00	174.00
138163	9/2/2005	17-Oct-05	PEDP5840121	320.00	0.00	320.00
138250	9/6/2005	21-Oct-05	PEDP5840121	487.50	0.00	487.50
138254	9/6/2005	5-Nov-05	PEDP5840121	1625.00	0.00	1625.00
138255	9/6/2005	21-Oct-05	PEDP5840121	308.75	0.00	308.75
138257	9/6/2005	21-Oct-05	PEDP5840121	137.50	0.00	137.50
138258	9/6/2005	21-Oct-05	PEDP5840121	380.00	0.00	380.00
138309	9/7/2005	22-Oct-05	PEDP4840121	617.50	0.00	617.50
138310	9/7/2005	22-Oct-05	PEDP4840121	138.75	0.00	138.75
138311	9/7/2005	6-Nov-05	PEDP4840121	1625.00	0.00	1625.00
138312	9/7/2005	22-Oct-05	PEDP4840121	1526.20	0.00	1526.20
138386	9/8/2005	23-Oct-05	PEDP4840121	327.50	0.00	327.50
138387	9/8/2005	23-Oct-05	PEDP4840121	137.50	0.00	137.50
138388	9/8/2005	23-Oct-05	PEDP4840121	670.00	0.00	670.00
138389	9/8/2005	23-Oct-05	PEDP4840121	1936.20	0.00	1936.20
138390	9/8/2005	7-Nov-05	PEDP4840121	201.60	0.00	201.60
138391	9/8/2005	23-Oct-05	PEDP4840121	517.50	0.00	517.50
138442	9/9/2005	24-Oct-05	PEDP4840121	138.75	0.00	138.75
138443	9/9/2005	24-Oct-05	PEDP4840121	2289.30	0.00	2289.30
138444	9/9/2005	24-Oct-05	PEDP4840121	190.00	0.00	190.00

138527	9/12/2005	27-Oct-05	PEDP4840121	498.75	0.00	498.75
138537	9/12/2005	27-Oct-05	PEDP4840121	468.75	0.00	468.75
138538	9/12/2005	27-Oct-05	PEDP4840121	1936.20	0.00	1936.20
138539	9/12/2005	11-Nov-05	PEDP4840121	201.60	0.00	201.60
138623	9/13/2005	28-Oct-05	PEDP4840121	308.75	0.00	308.75
138624	9/13/2005	28-Oct-05	PEDP4840121	328.75	0.00	328.75
138625	9/13/2005	28-Oct-05	PEDP4840121	148.75	0.00	148.75
138626	9/13/2005	28-Oct-05	PEDP4840121	721.25	0.00	721.25
138627	9/13/2005	28-Oct-05	PEDP4840121	2346.20	0.00	2346.20
138628	9/13/2005	28-Oct-05	PEDP4840121	190.00	0.00	190.00
138629	9/13/2005	28-Oct-05	PEDP4840121	190.00	0.00	190.00
138692	9/14/2005	29-Oct-05	PEDP4840121	2699.30	0.00	2699.30
138693	9/14/2005	29-Oct-05	PEDP4840121	174.00	0.00	174.00
138694	9/14/2005	29-Oct-05	PEDP4840121	765.80	0.00	765.80
138695	9/14/2005	13-Nov-05	PEDP4840121	1625.00	0.00	1625.00
19956		30-Sep-05		491.02	0.00	491.02
20086	9/2/2005	17-Oct-05		16679.63		16679.63
				83617.65	0.00	83617.65
64456	9/1/2005	10/31/2005	550037417	2900.00	0.00	2900.00
64457	9/1/2005	10/16/2005	550037353	225.00	0.00	225.00
64458	9/1/2005	10/16/2005	550037374	2320.00	0.00	2320.00
64696	9/9/2005	10/24/2005	550037353	450.00	0.00	450.00
64877	9/15/2005	10/30/2005	550037374	2320.00	0.00	2320.00
64878	9/15/2005	10/30/2005	550037353	225.00	0.00	225.00
				8440.00		8440.00